

REVENUE AND EXPENDITURE (ENGLAND, SCOTLAND,
AND IRELAND).

RETURN to an Order of the Honourable The House of Commons,
dated 12 June 1912 :—for,

RETURN "showing, for the year ended the 31st day of March 1912: (1) the Amount contributed by *England, Scotland, and Ireland*, respectively, to the REVENUE collected by Imperial Officers; (2) the EXPENDITURE on English, Scottish, and Irish Services met out of such REVENUE; and (3) the Balances of REVENUE contributed by *England, Scotland, and Ireland*, respectively, which are available for Imperial EXPENDITURE (in continuation of Parliamentary Paper No. 220 of Session 1911)."

Treasury Chambers, }
1 July 1912, }

C. F. G. MASTERMAN.

(*Mr. John O'Connor.*)

Ordered, by The House of Commons, to be Printed,
1 July 1912.

L O N D O N :

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PRINTERS TO THE KING'S MOST EXCELLENT MAJESTY.

1912.

Part I.—REVENUE.

1911-12.

REVENUE (Not Receipts).

	As Collected.				As Contributed.			
	In England.	In Scotland.	In Ireland.	From other Sources.	TOTAL.	By England.	By Scotland.	By Ireland.
	£.	£.	£.	£.	£.	£.	£.	£.
* Customs	27,417,000	2,464,000	3,613,000	—	33,494,000	31,553,000	3,483,000	3,207,000
* Excise	33,714,000	5,537,000	6,408,000	—	45,659,000	42,718,000	3,144,000	4,235,000
Revenue, in Detail	81,544,000	7,702,000	935,400	—	90,181,000	81,381,000	2,634,000	935,000
Stamps	8,424,000	816,000	293,400	—	9,533,000	8,230,000	644,000	223,000
Land Tax	314,000	30,000	—	—	344,000	316,000	32,000	—
House Duty	1,880,000	178,000	—	—	2,058,000	1,950,000	180,000	—
Income Tax	29,754,000	3,271,000	1,804,000	—	34,829,000	33,422,000	3,919,000	1,488,000
Land Value Duties	419,000	74,000	1,000	—	594,000	419,000	74,000	1,000
TOTAL REVENUE FROM TAXES	131,751,000	18,227,000	11,134,000	—	161,112,000	157,983,000	16,140,000	9,219,000
* Postal Services	16,261,000	1,006,000	947,000	—	18,214,000	16,491,000	1,898,000	925,000
Telegraph Services	2,014,000	284,500	197,400	—	2,495,900	2,615,000	296,500	117,000
Telephone Services	2,652,000	813,600	43,000	—	3,508,600	2,700,000	213,600	65,000
Crown Lands	445,500	22,800	31,300	—	500,600	484,000	32,000	24,600
Receipts from Gas, Canal, Steam, and Railway Loans	—	—	—	1,251,200	1,251,200	—	—	—
Miscellaneous	637,500	73,000	110,300	1,237,900	2,058,700	637,500	78,000	110,000
TOTAL Non-Tax Revenue	24,211,500	2,504,000	1,239,000	3,879,400	32,273,900	29,319,500	3,500,000	1,239,000
AGGREGATE REVENUE	155,962,500	20,731,000	12,373,000	2,880,000	191,846,500	187,302,500	19,640,000	10,458,000
Per cent.	89.35	22.24	6.75	2.53	100.00	83.12	10.22	5.30
								1.55
								100.00

* See note on page 14.

DETAILS of REVENUE Contributed by each Division of the United Kingdom and from other Sources in the Year 1911-12.

	REVENUE (Net Receipts)				As Adjusted to give True Contribution.				REMARKS.
	As Collected.				As Adjusted to give True Contribution.				
	In England	In Scotland,	In Ireland	TOTAL.	In England	In Scotland,	In Ireland.	From other Sources.	
DUPLICATIONS—	£.	£.	£.	£.	£.	£.	£.	£.	£.
Cocoa - - - - -	244,000	13,000	2,000	259,000	244,000	60,000	37,000	—	341,000
Chocolate and Coffee - -	264,000	17,000	2,000	283,000	135,000	16,000	13,000	—	164,000
Deer Fruits - - - - -	441,000	21,000	10,000	472,000	229,000	60,000	44,000	—	333,000
Foreign and Colonial Spirits	4,475,000	102,000	325,000	4,802,000	3,416,000	654,000	249,000	—	4,319,000
Wine Spirits - - - - -	974,000	34,000	8,000	1,016,000	545,000	48,000	20,000	—	613,000
Sugar - - - - -	3,951,000	145,000	150,000	4,246,000	2,134,000	237,000	203,000	—	2,574,000
Tin - - - - -	5,472,000	342,000	280,000	6,094,000	4,222,000	849,000	688,000	—	5,759,000
Tobacco - - - - -	11,885,000	1,113,000	3,145,000	16,143,000	15,171,000	1,770,000	1,700,000	—	18,641,000
Wine - - - - -	900,000	22,000	60,000	982,000	832,000	116,000	72,000	—	1,020,000
Other Articles - - - - -	43,000	1,600	8,000	52,600	27,000	8,000	4,000	—	39,000
TOTAL CONTRIBUTIONS - £.	27,317,000	2,648,000	5,073,000	35,038,000	26,000,000	3,444,000	3,207,000	—	32,651,000
Per Cent. - - - - -	80.15	7.85	6.87	100.00	80.11	10.37	9.54	—	100.00

DETAILS OF REVENUE CONTRIBUTED BY EACH DIVISION OF THE UNITED KINGDOM AND FROM OTHER SOURCES IN THE YEAR 1911-12—continued.

REVENUE (Net Receipts)		As Collected.				As Adjusted to give True Contribution.				REMARKS.	
		In England.	In Scotland.	In Ireland.	Total.	By England.	By Scotland.	By Ireland.	From other Sources.	Total.	
Spirits	£	7,032,000	7,384,000	3,537,000	18,011,000	15,470,000	4,611,000	1,930,000	—	18,211,000	Based on quantities of spirits returned for consumption in each Kingdom.
Beer	£	11,194,000	684,000	1,837,000	13,838,000	11,771,000	322,000	1,835,000	—	13,828,000	Based on quantities returned between Great Britain and Ireland in 1910-11. Divided between England and Scotland on the basis of their charges in 1904-5.
Gin and Brandy	£	65,000	3,000	—	68,000	55,000	7,000	6,000	—	68,000	Divided in the same proportion as sugar (Customs)
Licences	£	6,708,000	594,000	295,000	7,597,000	4,708,000	554,000	295,000	—	5,556,000	Revenue as collected.
Club Duty	£	22,000	2,000	1,000	25,000	22,000	2,000	1,000	—	25,000	
Motocycle Values	£	98,000	—	—	98,000	98,000	—	—	—	98,000	
Railway Duty	£	292,000	24,000	—	316,000	291,000	21,000	—	—	312,000	
Motor Rights	£	1,600	15,000	—	16,600	14,000	1,000	1,000	—	16,000	Based on estimated consumption.
Patent, Machine Labels and Paying Cards.	£	337,000	3,000	—	340,000	337,000	13,000	10,000	—	360,000	Machine labels reported as estimated in 1906.
Other Items	£	6,000	—	7,000	13,000	6,000	—	7,000	—	13,000	Revenue as collected.
TOTAL REVENUE - £		24,745,000	8,532,000	5,444,000	38,721,000	26,796,000	5,194,000	3,855,000	—	35,045,000	- - - Total Export
Per Cent.		63.65	22.03	14.32	100.00	77.73	23.20	9.95		90.90	
REVENUE, AS DEDUCTED:											
Retain Duty (1894)	£	17,105,000	2,846,000	625,000	20,576,000	16,832,000	3,018,000	625,000	210,000	19,495,000	Revenue as collected, but with allowance made for duty on property of persons dying domiciled outside the United Kingdom.
Probate Duty	£	21,000	5,000	9,000	35,000	40,000	5,000	5,000	1,000	56,000	
Income Duty (Temporary)	£	5,000	1,000	—	6,000	—	—	—	—	—	
Legacy Duty	£	6,713,000	541,000	190,000	7,444,000	6,845,000	415,000	262,000	—	7,522,000	
Succession Duty	£	506,000	107,000	71,000	684,000	—	—	—	—	—	Revenue as collected.
Corporation Duty	£	47,000	5,000	—	52,000	—	—	—	—	—	
TOTAL REVENUE, AS DEDUCTED - £		22,814,000	3,704,000	925,000	27,443,000	23,682,000	3,438,000	892,000	210,000	28,222,000	- - - Total Export, As, DEDUCTED.
Per Cent.		55.45	10.33	2.39	100.00	71.73	20.00	2.32		72.90	

[illegible]

DETAILS OF MISCELLANEOUS REVENUE, 1911-12.

	Derived from England	Derived from Scotland	Derived from Ireland	Derived from other Sources	Total
	£	£	£	£	£
SMALL BRANCHES OF THE HEREDITARY REVENUE.	15,500	—	1,000	1,500	18,000
BANK OF ENGLAND - - - - -	187,500	—	—	—	187,500
BANKRUPTCY ACT, 1885 - - - - -	22,000	—	—	—	22,000
COMPANIES (CONCILIATION) ACT, 1908 -	9,500	—	—	—	9,500
TRUSTEE SAVINGS BANKS - - - - -	—	—	—	12,500	12,500
EXPENSES OF ADMINISTRATION OF LOCAL LOANS.	5,000	—	29,000	2,000	36,000
MINT - - - - -	—	—	—	1,115,000	1,115,000
RECEIPTS BY CIVIL DEPARTMENTS:					
Board of Trade - - - - -	—	—	—	2,500	2,500
Civil Service Commission - - - - -	—	—	—	500	500
Colonial Office - - - - -	—	—	—	1,500	1,500
County Courts - - - - -	5,000	—	—	—	5,000
Fishery Board, Scotland - - - - -	—	5,500	—	—	5,500
Foreign Office - - - - -	—	—	—	1,000	1,000
Friendly Societies Registry - - - - -	1,500	—	—	—	1,500
Old Age Pensions - - - - -	1,500	500	500	—	2,500
Police Courts, Chatham and Sheerness -	500	—	—	—	500
Public Trustee - - - - -	5,000	—	—	—	5,000
Receiver of the Hereditary Revenue -	1,000	—	—	—	1,000
Treasury - - - - -	3,500	—	—	13,000	16,500
Office of Works - - - - -	2,000	—	—	—	2,000
Ordnance Factories - - - - -	—	—	—	31,000	31,000
Savings and Over-issues - - - - -	12,000	—	—	6,500	18,500
Isle of Man - - - - -	—	—	—	10,000	10,000
Sundry small items - - - - -	1,000	1,000	500	500	3,000
<i>Add,—</i>	272,500	7,000	31,000	1,197,500	1,508,000
* For and Patent Stamps, as detailed on page 7.	565,000	66,000	79,000	330,000	1,040,000
TOTAL MISCELLANEOUS REVENUE - £.	837,500	73,000	110,000	1,527,500	2,548,000
<i>Per Cent., Total - - - - -</i>	32.87	2.86	4.22	59.95	100.00
<i>Per Cent., England, Scotland, and Ireland</i>	82.07	7.15	10.78	—	100.00

* Actual receipts in the year.

DETAILS OF MISCELLANEOUS REVENUE, 1911-12—continued.

	Derived from England	Derived from Scotland	Derived from Ireland	Derived from other sources	TOTAL
*FEE AND PATENT STAMPS:	£.	£.	£.	£.	£.
Bankruptcy Court, Ireland - - -	—	—	2,000	—	2,000
Civil Service Commission - - -	—	—	—	21,000	21,000
Companies Registration - - -	86,000	5,000	2,000	—	93,000
County Courts, Ireland - - -	—	—	17,000	—	17,000
District Audit - - - - -	59,000	—	—	—	59,000
Edinburgh Gazette - - - - -	—	3,000	—	—	3,000
Judgments Registry Fund - - -	—	—	1,500	—	1,500
Judicature - - - - -	391,000	—	34,000	—	395,000
Land Commission, Ireland - - -	—	—	2,000	—	2,000
Land Registry - - - - -	53,000	—	6,000	—	40,000
Law Courts, Scotland - - - -	—	15,000	—	—	15,000
London Gazette - - - - -	5,000	—	—	—	5,000
Lunacy Fee Fund - - - - -	—	—	500	—	500
Public Record - - - - -	500	—	2,000	—	2,500
Railway Commission - - - - -	500	—	—	—	500
Register House, Scotland - - -	—	43,000	—	—	43,000
Registration of Deeds - - - -	—	—	12,000	—	12,000
Registration of Money Lenders - -	—	—	—	3,000	3,000
Patents, Designs, and Trade Marks - -	—	—	—	306,000	306,000
TOTAL FEE AND PATENT STAMPS - £.	565,000	68,000	79,000	330,000	1,042,000

* Actual receipts in the year

Part II—EXPENDITURE.

1911-12.

(EXCHANGE ISSUES.)

	On English Services.	On Scottish Services.	On Irish Services.	On General Services.	TOTAL.
	£.	£.	£.	£.	£.
National Debt Charges - - -	—	—	—	24,500,000	24,500,000
Naval and Military Charges :					
(a) Army - - - - -	—	—	—	27,864,000	27,864,000
(b) Navy - - - - -	—	—	—	42,858,000	42,858,000
Civil Government Charges :					
(a) On Consolidated Fund :					
(1) Civil List and Miscellaneous Charges.	354,000	140,500	135,300	839,000	1,478,000
(2) Development and Road Improvement Funds.	—	—	—	1,710,000	1,710,000
(3) Payments to Local Taxation Accounts, &c.	6,935,000	1,174,000	1,467,000	—	9,626,000
(b) Voted - - - - -	28,651,500	4,455,000	8,197,000	4,897,500	46,001,000
TOTAL CIVIL GOVERNMENT CHARGES - - } £.	36,000,500	5,779,500	9,799,300	7,246,500	58,825,000
CUSTOMS AND EXCISE AND INLAND REVENUE - - - - -	3,169,000	493,000	268,000	—	3,951,000
Post Office Services - - - - -	16,439,000	2,040,000	1,465,000	603,000	20,547,000
TOTAL EXPENDITURE - £.	55,639,500	8,311,500	11,583,300	103,071,500	178,615,000
	£. 75,473,800				
Per Cent., England, Scotland, and Ireland - - - - -	72·71	11·01	15·28	—	100·00
Per Cent., Total - - - - -	31·16	4·65	6·46	57·73	100·00

DETAILS OF NAVAL AND MILITARY CHARGES, 1911-12.

	English.	Scottish.	Irish.	General.	TOTAL.
	£.	£.	£.	£.	£.
Army Services - - - - -	—	—	—	27,848,000	} 27,854,000
Ordnance Factories - - - - -	—	—	—	100	
Indian Army Pension Deficiency Fund Annuity - - - - -	—	—	—	215,000	
Navy Services - - - - -	—	—	—	42,858,000	42,858,000
TOTAL NAVAL AND MILITARY CHARGES - - - - - £.	—	—	—	70,722,000	70,722,000

DETAILS OF CIVIL GOVERNMENT CHARGES, 1911-12.

(a) ON CONSOLIDATED FUND.

(1) Civil List and Miscellaneous Charges.

	English.	Scottish.	Irish.	General.	TOTAL.
	£.	£.	£.	£.	£.
CIVIL LIST - - - - -	—	—	—	470,000	470,000
ANNUITIES AND PENSIONS:					
Annuities to the Royal Family - - - - -	—	—	—	146,000	146,000
Pensions for Naval and Military Services - - - - -	—	—	—	19,000	19,000
Pensions for Political and Civil Services - - - - -	—	—	—	12,000	12,000
Pensions for Judicial Services - - - - -	53,500	16,000	12,000	—	81,500
Compensations, Courts of Justice - - - - -	5,500	—	—	—	5,500
Retired Allowances to Members of the Household of Her late Majesty Queen Victoria, - - - - -	—	—	—	13,000	13,000
Do, do, His late Majesty King Edward - - - - -	—	—	—	17,000	17,000
Miscellaneous Pensions - - - - -	—	—	—	500	500
Civil List Pensions - - - - -	—	—	—	25,000	25,000
TOTAL ANNUITIES AND PENSIONS £.	57,000	16,000	12,000	432,500	317,500
SALARIES AND ALLOWANCES:					
Speaker, House of Commons - - - - -	—	—	—	5,000	5,000
Exchequer and Audit Department - - - - -	—	—	—	3,500	3,500
Clergy and Schools - - - - -	—	18,000	—	500	18,500
Inspectors of Anatomy - - - - -	500	500	500	—	1,500
Copyright Compensations - - - - -	800	—	500	—	1,300
Salaries formerly on the Household of the Revenue of Scotland, - - - - -	—	6,000	—	—	6,000
Land Revenue Allowances - - - - -	1,000	—	—	—	1,000
Lord Lieutenant, Ireland - - - - -	—	—	20,000	—	20,000
Miscellaneous - - - - -	—	—	500	—	500
TOTAL SALARIES AND ALLOWANCES £.	2,000	24,500	21,500	9,000	57,000
COURTS OF JUSTICE:					
Salaries - - - - -	280,000	107,000	102,000	25,000	522,000
MISCELLANEOUS SERVICES:					
Interest on Exchequer Bonds issued under the Cuned Agreement (Moony) Act, 1904 - - - - -	—	—	—	65,500	65,500
Annuity under the Treaty of Union - - - - -	—	2,000	—	—	2,000
Greenwich Hospital - - - - -	—	—	—	4,000	4,000
Duchy of Lancaster (Wine Corporation) - - - - -	—	—	—	1,000	1,000
Duchy of Cornwall, &c. (Fis Compensation). - - - - -	—	—	—	16,000	16,000
Public Offices Site Annuity - - - - -	—	—	—	16,000	16,000
Communication Annuity - - - - -	6,000	—	—	—	6,000
TOTAL MISCELLANEOUS SERVICES £.	6,000	2,000	—	102,500	110,500
TOTAL CIVIL LIST AND MISCELLANEOUS CHARGES £.	345,000	149,500	135,500	839,000	1,478,000

Details of Civil Government Charges, 1911-12—continued.

(a) On Consolidated Fund—continued.

(2) Payments to Local Taxation Accounts, &c.

	English.	Scottish.	Irish.	General.	Total.
	£.	£.	£.	£.	£.
Exchequer Contribution to Ireland under the Land Purchase (Ireland) Act, 1891.	—	—	40,000	—	40,000
Agricultural Grant under the Local Taxation Account (Scotland) Act, 1898.	—	98,000	—	—	98,000
Grants under the Local Government (Ireland) Act, 1898:					
(1) Agricultural Grant - - - -	—	—	728,000	—	728,000
(2) In lieu of Local Grants - - -	—	—	79,000	—	79,000
(3) Licences - - - - -	—	—	213,000	—	213,000
Cost of Collection of Licences transferred to County Councils in England and Wales.	40,000	—	—	—	40,000
Cost of Collection of Motor Car Licences, 1910-11.	—	—	1,000	—	1,000
	40,000	98,000	1,061,000	—	1,199,000
Payments under Section 17 of the Finance Act, 1907, Section 38 of the Finance (1909-10) Act, 1910, and Sections 17 and 18 of the Revenue Act, 1911, in respect of the proceeds of the following duties:—					
Customs and Excise:—					
Beer and Spirit Duties - - -	1,107,500	152,000	124,000	—	1,383,500
Licences - - - - -	2,081,000	406,000	—	—	2,487,000
TOTAL CUSTOMS AND EXCISE -	3,188,500	558,000	124,000	—	3,871,000
ESTATE, &c., DUTIES:					
(1) In relief of Rates generally - -	2,291,000	335,500	281,500	—	2,908,000
(2) In relief of Rates on Tythe Rent-charges attached to Benefices.	150,000	—	—	—	150,000
(3) Under Agricultural Rates Acts and consequential Acts.	1,325,500	182,500	—	—	1,508,000
TOTAL ESTATE, &c., DUTIES -	3,766,500	518,000	281,500	—	4,566,000
TOTAL PAYMENTS TO LOCAL TAXATION ACCOUNTS, &c. - } £	6,995,000	1,174,000	1,467,000	—	9,636,000

Details of Civil Government Charges, 1911-12—continued.

(b) Voted.

	English.	Scottish.	Irish.	General.	TOTAL.
CLASS I.	£.	£.	£.	£.	£.
Royal Palaces - - - - -	61,500	14,000	—	—	75,500
Osborne - - - - -	4,000	—	—	7,500	11,500
Royal Parks and Pleasure Gardens - -	114,500	17,000	—	—	131,500
Houses of Parliament Buildings - - -	—	—	—	51,500	51,500
Miscellaneous Legal Buildings (Great Britain)	45,500	17,500	—	—	63,000
Art and Science Buildings (Great Britain) -	77,000	8,500	—	—	85,500
Diplomatic and Consular Buildings - - -	—	—	—	89,000	89,000
Revenue Buildings (Great Britain) - - -	580,000	54,000	—	—	634,000
Labour Exchange Buildings - - - - -	92,000	15,500	—	—	107,500
Public Buildings (Great Britain) - - - -	429,000	45,000	1,000	308,000	682,000
Surveys of United Kingdom - - - - -	99,500	17,000	67,500	2,000	186,000
Harbours under Board of Trade - - - - -	28,000	13,000	—	—	41,000
Peterhead Harbour - - - - -	—	30,500	—	—	30,500
Rates on Government Property - - - - -	621,500	36,500	56,500	13,500	728,000
The Palace of Peace, The Hague - - - -	—	—	—	1,000	1,000
Public Works and Buildings in Ireland - -	—	—	280,500	12,000	292,500
Railways (Ireland) - - - - -	—	—	57,000	—	57,000
TOTAL OF CLASS I. - £.	2,152,500	267,500	412,500	384,500	3,217,000

Details of Civil Government Charges, 1911-12—continued.

	English.	Scottish	Irish	General.	TOTAL.
CLASS II.	£.	£.	£.	£.	£.
House of Lords Offices - - - - -	—	—	—	23,000	23,000
House of Commons - - - - -	—	—	—	232,000	232,000
House of Commons Offices - - - - -	—	—	—	47,000	47,000
Treasury, &c. - - - - -	38,000	10,500	10,000	46,000	104,500
Home Office - - - - -	210,000	19,000	7,000	—	236,000
Foreign Office - - - - -	—	—	—	65,000	65,000
Colonial Office - - - - -	—	—	—	57,000	57,000
Privy Council Office - - - - -	10,000	—	—	—	10,000
Board of Trade, &c. - - - - -	165,000	14,000	7,500	338,500	524,500
Mercantile Marine Services - - - - -	—	—	—	98,500	98,500
Bankruptcy Department of the Board of Trade	—	—	—	—	—
Board of Agriculture and Fisheries - - -	181,000	17,500	—	—	198,500
Charity Commission - - - - -	29,500	—	—	—	29,500
Government Chemist - - - - -	—	—	—	19,000	19,000
Civil Service Commission - - - - -	—	—	—	44,500	44,500
Exchequer and Audit Department - - -	—	—	—	62,000	62,000
Friendly Societies Registry - - - - -	9,000	500	500	—	10,000
Local Government Board - - - - -	275,000	—	—	—	275,000
Licensing Commission - - - - -	18,000	—	—	—	18,000
Mint - - - - -	—	—	—	—	—
National Debt Office - - - - -	—	—	—	11,500	11,500
Public Record Office - - - - -	25,500	—	—	—	25,500
Public Works Loan Commission - - - - -	—	—	—	—	—
Registrar General's Office - - - - -	176,000	—	—	—	176,000
Stationery and Printing - - - - -	364,000	24,500	40,500	387,000	816,000
Woods, Forests, &c., Office of - - - - -	18,500	—	3,000	—	21,500
Works and Public Buildings, Office of - -	110,000	10,000	—	4,500	124,500
Secret Service - - - - -	—	—	—	46,500	46,500
SCOTLAND.					
Secretary for Scotland's Office - - - - -	—	33,000	—	—	33,000
Fishery Board - - - - -	—	23,500	—	—	23,500
Licensing Commission - - - - -	—	6,000	—	—	6,000
Registrar General's Office - - - - -	—	34,500	—	—	34,500
Local Government Board - - - - -	—	18,500	—	—	18,500
IRELAND.					
Lord Lieutenant's Household - - - - -	—	—	4,500	—	4,500
Chief Secretary's Office, &c. - - - - -	—	—	26,000	—	26,000
Department of Agriculture, &c. - - - - -	—	—	418,000	—	418,000
Charitable Donations and Bequests Office -	—	—	2,000	—	2,000
Local Government Board - - - - -	—	—	149,500	—	149,500
Public Record Office - - - - -	—	—	7,500	—	7,500
Public Works Office - - - - -	—	—	43,000	—	43,000
Registrar General's Office - - - - -	—	—	23,500	—	23,500
Valuation and Boundary Survey - - - - -	—	—	40,000	—	40,000
TOTAL OF CLASS II. - £.	1,639,500	221,500	791,500	1,501,000	4,153,500

Details of Civil Government Charges, 1911-12—continued.

	English.	Scottish.	Irish.	General.	Total.
CLASS III.	£.	£.	£.	£.	£.
Law Charges - - - - -	65,500	—	—	13,500	79,000
Miscellaneous Legal Expenses - - -	36,500	—	500	13,500	50,500
Supreme Court of Judicature - - -	330,000	—	—	—	330,000
Land Registry - - - - -	30,500	—	—	—	30,500
Public Trustee - - - - -	—	—	—	—	—
County Courts - - - - -	—	—	—	—	—
Police (England and Wales) - - -	106,000	—	—	—	106,000
Prisons (England and the Colonies) - -	763,000	—	—	3,500	766,500
Reformatory and Industrial Schools (Great Britain).	204,500	64,500	—	—	273,000
Broadmoor Criminal Lunatic Asylum - -	61,500	—	—	—	61,500
SCOTLAND.					
Law Charges and Courts of Law - - -	—	83,000	—	—	83,000
Register House, Edinburgh - - -	—	41,500	—	—	41,500
Crofters Commission - - - - -	—	4,500	—	—	4,500
Prisons - - - - -	—	97,000	—	—	97,000
IRELAND.					
Law Charges and Criminal Prosecutions -	—	—	64,500	—	64,500
Supreme Court of Judicature and other Legal Departments.	—	—	109,000	—	109,000
Land Commission - - - - -	—	—	482,000	—	482,000
County Court Officers, &c. - - - -	—	—	107,000	—	107,000
Dublin Metropolitan Police (including Police Courts).	—	—	97,500	—	97,500
Constabulary - - - - -	—	—	1,354,500	—	1,354,500
Prisons - - - - -	—	—	106,000	500	106,500
Reformatory and Industrial Schools - -	—	—	109,500	—	109,500
Dundrum Criminal Lunatic Asylum - -	—	—	7,000	—	7,000
TOTAL OF CLASS III. - £.	1,601,500	290,500	2,437,500	31,000	4,360,500

Details of Civil Government Charges, 1911-12—continued.

	English.	Scottish.	Irish.	General.	TOTAL.
CLASS IV.	£.	£.	£.	£.	£.
Board of Education - - - - -	14,360,000	—	—	—	14,360,000
British Museum - - - - -	181,500	—	—	—	181,500
National Gallery - - - - -	35,500	—	—	—	35,500
National Portrait Gallery - - - - -	5,500	—	—	—	5,500
Wallace Collection - - - - -	6,500	—	—	—	6,500
Scientific Investigation, &c. (United Kingdom)	10,000	4,500	2,500	16,500	63,500
Universities and Colleges (Great Britain), and Intermediate Education, Wales.	229,000	74,000	—	—	303,000
SCOTLAND.					
Public Education - - - - -	—	2,346,000	—	—	2,346,000
National Galleries - - - - -	—	5,500	—	—	5,500
IRELAND.					
Public Education - - - - -	—	—	1,647,000	—	1,647,000
Endowed Schools Commissioners - - - - -	—	—	1,000	—	1,000
National Gallery - - - - -	—	—	3,000	—	3,000
Universities and Colleges - - - - -	—	—	25,000	—	25,000
TOTAL OF CLASS IV. - £.	14,628,000	2,430,000	1,678,500	46,500	18,783,000
CLASS V.					
Diplomatic and Consular Services - - - - -	—	—	—	596,000	596,000
Colonial Services - - - - -	—	—	—	1,325,000	1,325,000
Telegraph Subsidies and Pacific Cable - - - - -	—	—	—	39,500	39,500
Cyprus (Grant in aid) - - - - -	—	—	—	50,000	50,000
Treasury Chest Fund - - - - -	—	—	—	42,500	42,500
TOTAL OF CLASS V. - £.	—	—	—	2,053,000	2,053,000

Details of Civil Government Charges, 1911-12—continued.

	English	Scottish	Irish	General	Total
—	£.	£.	£.	£.	£.
CLASS VI.					
Superannuation and Retired Allowances -	308,000	36,000	82,000	266,000	732,000
Miscellaneous Charitable and other Allowances -	1,500	—	—	—	1,500
Hospitals and Charities (Ireland) - - -	—	—	17,000	—	17,000
Savings Banks' and Friendly Societies' Deficiencies -	—	—	—	33,000	33,000
Old Age Pensions - - - - -	7,958,000	1,192,500	2,517,000	—	11,727,500
TOTAL OF CLASS VI. - £.	8,327,500	1,228,500	2,676,000	299,000	12,531,000
CLASS VII.					
Temporary Commissions - - - -	6,000	3,000	1,500	11,000	21,500
Miscellaneous Expenses - - - -	—	2,500	1,500	1,000	5,000
Repayments to the Local Loans Fund -	—	—	2,500	—	2,500
Repayments to Civil Contingencies Fund -	—	—	—	3,500	3,500
Expenses under Unemployed Workmen Act, 1905 -	85,000	7,000	5,000	—	97,000
Ireland Development Grant - - - -	—	—	185,000	—	185,000
Government Hospitality - - - -	—	—	—	10,000	10,000
Their Majesties the King and Queen (Visit to India) -	—	—	—	120,000	120,000
International Exhibitions - - - -	—	—	—	52,000	52,000
Coronation of His Majesty - - - -	—	—	—	185,000	185,000
TOTAL OF CLASS VII. - £.	91,000	12,500	195,500	382,500	681,500
Class I. - - - - -	2,152,500	967,500	412,500	284,500	3,217,000
" II. - - - - -	1,629,500	221,500	791,500	1,501,000	4,143,500
" III. - - - - -	1,601,500	290,500	2,437,500	31,000	4,360,500
" IV. - - - - -	14,828,000	2,420,000	1,578,500	65,500	18,963,000
" V. - - - - -	—	—	—	2,053,000	2,053,000
" VI. - - - - -	8,327,500	1,228,500	2,676,000	299,000	12,531,000
" VII. - - - - -	91,000	12,500	195,500	382,500	681,500
" VIII. (JUDICIAL COMMISSIONERS) - -	21,500	4,500	5,500	—	31,500
TOTAL CIVIL GOVERNMENT CHARGES VOTED - £.	28,651,500	4,455,000	8,197,000	4,867,500	46,001,000
CUSTOMS AND EXCISE - - - -	1,721,000	367,000	209,000	—	2,297,000
INLAND REVENUE - - - -	1,468,000	126,000	60,000	—	1,654,000
TOTAL CUSTOMS AND EXCISE, AND INLAND REVENUE - £.	3,189,000	493,000	269,000	—	3,951,000
POST OFFICE SERVICES - - - - £.	16,429,000	2,040,000	1,465,000	603,000	20,537,000
TOTAL REVENUE DEPARTMENTS £.	19,628,000	2,533,000	1,734,000	603,000	24,498,000

Part III.—CONTRIBUTION TO IMPERIAL SERVICES.

1911-12.

This Table shows the Net Balance of Revenue contributed by England, Scotland, and Ireland, which is available for Imperial Expenditure after the Local Expenditure of the three Divisions of the United Kingdom has been met, according to the figures shown in Parts I. and II. of this Return.

Year 1911-12.	England	Per Cent.	Scotland	Per Cent.	Ireland.	Per Cent.	TOTAL.	Per Cent.
	£		£		£		£	
Total Revenue as contributed	151,800,000	52·75	18,543,000	19·22	10,688,000	5·52	180,931,000	100·00
Local Expenditure - -	55,628,500	73·71	8,311,500	11·01	11,533,500	15·28	75,473,500	100·00
Revenue contributed in excess of Local Expenditure - - -	95,672,000	—	10,231,500	—	—	—	Not balance available for Imperial Expenditure. 105,158,000	
Local Expenditure in excess of Revenue contributed - - -	—	—	—	—	845,600	—		

Note.

In this return the revenue from beer and tobacco has been apportioned in accordance with the detailed statistics collected for the Committee on Irish Finance. (See paragraph 48 of their Report, Cd. 6153.)

In other respects the return has been prepared on the basis heretofore adopted and does not embody other alterations suggested by the Committee in paragraphs 43 and 51 of the Report, which are in the nature of general adjustments in round figures.